

**Nevada Department of Taxation  
Golf Course Cost Tables  
2011-2012**

Addendum to 2011-2012 Agricultural Bulletin

GOLF COURSE OPEN-SPACE LAND VALUE		07/2010	
OPEN SPACE DISCOUNT FACTOR = 0.74			
Series Id: CUUR0400SA0,CUUS0400SA0			
Not Seasonally Adjusted			
Area: West urban			
Item: All items			
Base Period: 1982-84=100 <a href="#">Bureau of Labor Statistics</a>			
YEAR	JULY CPI	FACTOR	TAXABLE \$ / ACRE
2010	221.331	1.15	\$ 3,289
2009	219.484	1.14	3,260
2008	223.867	1.16	3,318
2007	212.542	1.10	3,146
2006	206.700	1.07	3,060
2005	198.600	1.03	2,946
2004	192.900		2,860

M&S LOCAL COST MULTIPLIER--S	
SECTION 99 PAGE 8	10/2009
NEVADA	1.02
CARSON CITY	1.05
CHURCHILL	0.99
CLARK	1.11
DOUGLAS	1.05
ELKO	1.05
ESMERALDA	0.91
EUREKA	1.05
HUMBOLDT	1.05
LANDER	1.05
LINCOLN	1.00
LYON	0.91
MINERAL	0.99
NYE	0.91
PERSHING	0.99
STOREY	1.05
TAHOE	1.16
WASHOE	1.05
WHITE PINE	1.00

COURSE RATINGS	
PAR	POINTS
0	20
60	30
70	40
71	60
72	80

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COST RANGE PER HOLE		M&S CURRENT GCM* = 1.01		
10/2009		QUALITY		
POINTS	CLASS	L	M	H
0	I	61,610	72,970	84,340
301	II	88,120	106,560	124,990
451	III	127,260	157,560	187,860
541	IVS	191,650	249,090	306,540
611	IVG	274,720	349,840	424,960
651	IVE	536,820	689,580	842,340

\*GOLF COURSE MULTIPLIER--M&S SECTION 99 PAGE 1

COST RANGE PER HOLE		M&S SECTION 67 PAGE 1 12/2007		
		QUALITY		
POINTS	CLASS	L	M	H
0	I	61,000	72,250	83,500
301	II	87,250	105,500	123,750
451	III	126,000	156,000	186,000
541	IVS	189,750	246,625	303,500
611	IVG	272,000	346,375	420,750
651	IVE	531,500	682,750	834,000

COMPONENT COSTS PER HOLE 10/2009 WITH M&S GCM = 1.01	LOW COST		MEDIUM		HIGH COST	
	I	II	III	IVS	IVG	IVE
STORM DRAINS	3,890	11,310	16,920	35,705	49,490	78,530
BRIDGES, RAILINGS, TUNNELS	1,415	4,950	7,095	11,185	12,145	19,950
WATER FEATURES	4,950	13,460	24,495	38,130	49,490	125,745

COMPONENT COSTS PER HOLE 12/2007 M&S SEC 67 PG 1	LOW COST		MEDIUM		HIGH COST	
	I	II	III	IVS	IVG	IVE
STORM DRAINS	3,850	11,200	16,750	35,350	49,000	77,750
BRIDGES, RAILINGS, TUNNELS	1,400	4,900	7,025	11,075	12,025	19,750
WATER FEATURES	4,900	13,325	24,250	37,750	49,000	124,500